



Check Against Delivery

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Fifth Committee

Introduction of the Notes of the Secretary-General on Accountability frameworks in the United Nations system (A/66/710/Add.1) and on the Review of enterprise risk management in the United Nations system (A/65/788/Add.1)

Mr. Chairman, distinguished delegates,

I am pleased to introduce, on behalf of the Secretary-General and the Chief Executives Board for Coordination (CEB), the Notes of the Secretary-General conveying his comments and those of CEB members on the reports of the Joint Inspection Unit (JIU) titled “Accountability frameworks in the United Nations system (A/65/710/Add.1)” and “Review of enterprise risk management in the United Nations system (A/65/788/Add.1)”. These reports of the JIU examine and assess the existing accountability frameworks and the concept of risk management and its relevance to the UN system. The reports also identify gaps where they exist, present good/best practices and set-out a series of recommendations and benchmarks that agencies should apply when implementing accountability and risk management frameworks.

Mr. Chairman, I am pleased to note that organizations of the UN system generally accept the recommendations of the JIU in both reports, although they express some reservations and the need for further clarification on specific aspects in several of the recommendations.

With respect to the report on accountability frameworks in the UN system, agencies generally support its content and conclusions. They endorse the opinion of the JIU that the substance of the accountability framework is more important than its form, and agree that it is

the culture of accountability and the actual application of accountability in operation that counts. Agencies found the recommendations generally in line with the analyses and conclusions contained in the report, and while they generally accepted the spirit of the recommendations, they expressed some reservations regarding specific aspects of some of them. For example, while agencies agree with recommendation 6, which calls for the development of information disclosure policies, they suggest that these policies need to include sufficient safeguards to fully protect the interests of the organizations.

As a side issue, I would like to point out that this Note of the Secretary-General on Accountability frameworks in the United Nations system has been provided to the General Assembly well in advance of the allotted timeframe and demonstrates the level of engagement and interest of the UN system in the work of the JIU as well as the level of extensive cooperation and support between the Secretariats of the JIU and of the CEB.

Mr. Chairman, distinguished delegates,

Let me now turn to the report of the JIU on the review of enterprise risk management in the UN system, which members of the CEB also welcomed and appreciated for its comprehensive approach. The report before you set out to review enterprise risk management policies, practices and experience in the UN system, and to identify best practices and lessons learned. Agencies recognize the importance of enterprise risk management in almost every facet of their operations and are of the view that a well-structured approach to risk could help their organizations deliver on their mandates. Agencies also agree that a coordinated approach would prove useful, especially as many agencies appeared to be in the early stages of enterprise risk management development. However, while agencies note and generally accept the three recommendations contained in the report, they have some concerns with several of the benchmarks. They note that the successful implementation of enterprise risk management requires adequate funding along with the associated challenge of identifying dedicated resources for a project of this magnitude, especially in an environment of limited budget flexibility. In addition, agencies note that while they support benchmark 10, which calls for a harmonized approach to ERM, some aspects may prove difficult to achieve, given the lack of homogeneity of operations and mandates across agencies.

Mr. Chairman,

Many organizations of the United Nations system have and continue to undertake major efforts to strengthen, revitalize or reorient their managerial cultures, management capabilities and systems, and accountability and oversight processes. These developments, which have also benefited from JIU assessments going as far back as its review of accountability, management improvement and oversight in the UN system during the Assembly's 50th session, respond to the mandates given to the organizations, the changing context they often involve, the scarcity of public resources to carry them out, and pressure on public organizations throughout the world to better use public funds and ensure higher-quality performance.

Thank you for giving me the floor to present the Notes of the Secretary-General. We look forward to discussing the views of the UN system on the both reports of the JIU during the informal sessions of the Committee.